

ABSTRACT

A systematic method of making donations to charities from investment income is provided. Mutual fund investors and other investors are provided with an option to designate that a gift to a charity is to be paid from the
5 brokerage account. The gift may be of a fixed amount or of a percentage of investment income, or may be limited to a portion of investment income that is taxed at the highest tax rate for the investor. The mutual fund or investment management entity may receive compensation in the form of an administrative fee that may be a set annual amount or a percentage of gifts made.

10